

IN THE CLAIMS

Please amend the claims as follows:

Claims 1-8 (Canceled).

Claim 9 (Currently Amended): An orally ingestible product lacking a bitter flavor comprising a material having at least one of an odor and a flavor other than a bitter flavor, and an agent for masking said at least one of an odor and a flavor other than a bitter flavor comprising a nontoxic salt of gluconic acid, wherein the flavor is selected from the group consisting of astringency, pungency, sourness and flavor of powdered milk, and wherein the odor is selected from the group consisting of soybean smell, vegetable smell, smell of garlic, smell of old rice, smell of konjak jelly, smell of vitamin, smell of retort-pouched product, smell of non-fish animal meat and smell of powdered milk, and wherein the material is selected from the group consisting of grated horseradish, Kimchi, grated Japanese radish, ~~vinegar~~, pickled Ume, lemon juice, ~~soya milk~~, foods containing soybean protein, vegetable juice, tomato juice, grated garlic, old rice, konjak jelly, foods containing vitamin B group, retort-pouched foods, mutton and foods containing powdered skim milk.

Claims 10-12 (Canceled).

Claim 13 (Currently Amended): A method for masking at least one of an odor and a flavor other than a bitter flavor, of a material lacking a bitter flavor and having said at least one of an odor and a flavor other than a bitter flavor, in an orally ingestible product, comprising adding a nontoxic salt of gluconic acid to said product, wherein the flavor is selected from the group consisting of astringency, pungency, sourness and flavor of powdered milk, and wherein the odor is selected from the group consisting of soybean smell,

vegetable smell, smell of garlic, smell of old rice, smell of konjak jelly, smell of vitamin, smell of retort- pouched product, smell of non-fish animal meat and smell of powdered milk, and wherein the material is selected from the group consisting of grated horseradish, Kimchi, grated Japanese radish, ~~vinegar~~, pickled Ume, lemon juice, ~~soya milk~~, foods containing soybean protein, vegetable juice, tomato juice, grated garlic, old rice, konjak jelly, foods containing vitamin B group, retort-pouched foods, mutton and foods containing powdered skim milk.

Claims 14-16 (Canceled).

Claim 17 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is grated horseradish.

Claim 18 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is Kimchi.

Claim 19 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is grated Japanese radish.

Claim 20 (Canceled).

Claim 21 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is pickled Ume.

Claim 22 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is lemon juice.

Claim 23 (Canceled).

Claim 24 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is foods containing soybean protein.

Claim 25 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is vegetable juice.

Claim 26 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is tomato juice.

Claim 27 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is grated garlic

Claim 28 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is old rice.

Claim 29 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is konjak jelly.

Claim 30 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is a food containing vitamin B group.

Claim 31 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is a retort-pouched food.

Claim 32 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is mutton.

Claim 33 (Previously Presented): The orally ingestible product of Claim 9, wherein the material is a food containing powdered skim milk.

DISCUSSION OF THE AMENDMENT

The specification has been amended by moving the three properties listed in the last sentence in the paragraph at page 1, lines 20-25 to the corresponding three products described earlier in the paragraph, so that a product and its property is described together, prior to description of the next product and its property. Note the word "respectively" at the end of this paragraph as originally drafted.

Claims 9 and 13 have each been amended by deleting "soya milk" and "vinegar".

Claims 20 and 23 have been canceled.

No new matter has been added by the above amendment. Claims 9, 13, 17-19, 21-22 and 24-33 are now pending in the application.